

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

UNITED STATES SECURITIES AND
EXCHANGE COMMISSION

Plaintiff,

v.

ERIC JAEGER and
JERRY A. SHANAHAN,

Civ. No. 01:07-00039-SM

Defendants

DECLARATION OF NANCY J. GEGENHEIMER

I, Nancy J. Gegenheimer do hereby declare under penalty of perjury, in accordance with 28 U.S.C. §1746, that the following are true and correct, and that I am over the age of 18 years of age and I am competent to testify to the matters stated herein:

1. Attached hereto as Exhibit 1 is excerpts from Enterasys Networks, Inc.'s December 29, 2001 Form 10-K Restatement, Quarterly Financial Data (Unaudited) at F-58.
2. Attached hereto as Exhibit 2 is an excerpt of the November 30, 2006, testimony of James Boyer during the criminal trial in the *U.S. v. Gaglis, et al*, U.S. District Court for the District of New Hampshire, Case No. 04-cr-00126-01-PB.
3. Attached hereto as Exhibit 3 are FBI's 302 interview notes of Enrique P. Fiallo (a/k/a Henry Fiallo) dated September 15, 2004, September 28-29, 2004 and November 10, 2004.
4. Attached hereto as Exhibit 4 is KPMG's Analysis on Accton dated September 2002.

Respectfully submitted this 19th day of November, 2012.

s/ Nancy J. Gegenheimer
Nancy J. Gegenheimer (Colo. 8981)
U.S. Securities and Exchange Commission
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